

Klickitat County, Washington
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. Accounts Receivable Control Totals Should Be Established

In the past several audits of Klickitat County, we have recommended that control totals be established for all accounts receivable systems. A control total is a necessary part of a receivable system to ensure the integrity of the system.

During the current audit, we noted that control totals have not been established by the county clerk or district courts. The clerk is waiting for the Office of the Administrator for the Courts to provide a computerized accounts receivable system which will have a control total. The district court administrator is in the process of inputting accounts receivable information on their new computer system.

Failure to maintain a control total over accounts receivable results in an increased risk that errors or irregularities could occur and not be detected in a timely manner.

We again recommend that the county establish and maintain a control total for all accounts receivable systems.

2. Receipts Should Be Deposited In A Timely Manner

Our audit of cash receipt activity at the Klickitat County Public Works Department showed that deposits with the county treasurer are not made in a timely manner. For the 12-week period ended October 22, 1993, there were seven deposits with the following time intervals:

<u>Days Between Deposits</u>	<u>No. of Deposits</u>
8	1
10	3
12	2
20	1

The Washington State Constitution, Article XI, Subsection 15, states in part:

All moneys . . . belonging to or collected for the use of any county, city, town or other public or municipal corporation, coming into the hands of any officer thereof, shall immediately be deposited with the treasurer, or other legal depository

RCW 43.09.240 states:

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such moneys collected or received by him or the with the treasurer of the taxing district once every twenty-four consecutive hours. The treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible.

To adequately safeguard public funds, deposits should be made at least weekly and more frequently when significant amounts of cash are received.

Public works personnel stated that due to staffing limitations they are unable to deposit receipts more frequently with the county treasurer.

The failure to deposit receipts in a timely manner increases the risk that a loss of public funds could occur.

We recommend that receipt collections be transmitted at least weekly to the county treasurer and more frequently if material amounts are on hand.